

SENATE RATIFIES HOUSE TAX PLAN

Approves That Part of Bill Which
Relates to Members of
Commission.

VOTES DOWN AMENDMENTS

Expected That Measure Passed
by Lower Branch Will Be
Concurred In To-Day.

After voting down a sheaf of amendments, offering various substitutes for the make-up of the tax reform commission provided in the plan ratified by the House, the Senate late yesterday afternoon approved the House plan of a commission of ten members—four to be appointed by the Speaker of the House, three by the president of the Senate, and three by the Governor.

Further than the adoption of the appointment plan the Senate did not proceed. The House bill, which was a special order, together with two Senate tax bills, was taken up section by section. It was recognized that the form of the commission or committee was the central issue, and the consideration of that feature alone consumed the whole afternoon.

With the House plan finally ratified the Senate proceeded to the consideration of the other sections of the House bill. Senator Cannon was engaged in pointing out what he regarded as an objectionable feature of the section which requires the commission to report several alternative plans of tax reform, when the chair declared a recess until the next day.

It is not believed that the other provisions of the House bill will encounter serious opposition. The feeling was general among Senators last night that while neither the House plan nor any of the Senate plans were free from defects it was incumbent upon the Senate to choose at once between the various schemes if the present session is to pass any law looking to tax reform. In order to accomplish this object it was suggested that the Senate should depart as little as possible from the plan already approved by the House.

In order to bring one of the several plans before the body as a basis of debate, Senator Walker moved that his bill calling for a commission of five members be appointed by the Governor be singled out for consideration.

He spoke briefly to the advantages of centralizing the appointing power in one source. Such a plan, he said, would make possible a greater homogeneity in the make-up of the commission, and would at the same time definitely locate the responsibility in the appointing power.

Senator Cannon was inclined to favor the Walker plan of a commission appointed by the Governor. The House plan, he thought, was defective in that it provided for a mixed commission composed of members of the commission and nonmembers. Such a commission, he believed, would be official in character, and it would be a serious question whether or not the members of the Legislature on the commission could collect anything for their services, since the Constitution makes members of the General Assembly ineligible for appointment by that body to any civil office or post.

If the Walker plan was rejected, said Senator Cannon, he would urge a commission composed of members of the Legislature exclusively. So constituted, he believed, the body would be purely a legislative committee, and would not be subject to the constitutional inhibition mentioned.

Moved to Postpone. Senator Rison thought it would be wise to settle at the outset the question of whether or not the Senate favored a commission appointed by the Governor or a mixed commission. He moved that the Walker bill be indefinitely postponed. The vote on this motion, he said, would clear matters and enable the Senate to proceed upon some definite plan.

The motion to postpone indefinitely the Walker bill was opposed by Senator Rison and Senator Edmondson, who held the belief that a commission of experts appointed by the Governor promised the best result.

Senator Fletcher favored a commission whose members shall not be members of the Legislature, and preferred that they be appointed by the Governor. He suggested as a compromise a commission made up of members of the Legislature exclusively, but appointed by the Governor.

Senator Smith supported the House bill. The Legislature, he said, has always been intolerant of an outside commission. A report prepared by such a body, he feared, would receive no more consideration at the hands of the General Assembly than did the report of the tax commission created by the Legislature of 1910. Much the same view was held by Senator West, who went a step further, and suggested a commission of ten members, six from the Senate and four from the House.

Responsible to Constituents. Senator Featherston was for a commission that would be responsible to its constituents, and favored the House plan as the most expedient. The Walker plan of a commission of experts appointed by the Governor, said Senator Drewry, was sound theoretically, but the report of such a commission would not carry the weight with the General Assembly that a report would which was urged by its own members. He declared his preference for the House plan. A legislative committee as opposed to a commission of experts was preferred by Senators Bowers, Brock, Buchanan, Cannon, Catron, Crockett, Drewry, Early, Gayle, Gravatt, Harman, Holt, Massie, Montague, Paul, Napp, Paxton, Rinehart, Rison, Royall, Saunders, Smith, Thornton, Walker, Watkins and West.

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